



Refund Claim Affidavit for Permit Fees, Losses and Tobacco Taxes

Permit or License No.: _____

FEIN: _____

Licensee or Permittee Name: _____

Mailing Address: _____

hereby claims a refund of Iowa Cigarette/Tobacco Tax in
accordance with chapter 453A, Iowa Code,
for: (check one)

FOR OFFICE USE ONLY		
Cigarette Tax	Denied	Refunded
Tobacco Tax		
Approved	Date	DLN

☐ Refund of Iowa Cigarette Permit fee in the amount of \$ _____

Permit Number _____ was surrendered to the Department of Revenue
on _____.

Reason for surrender: _____

☐ Cigarette stamps which were not used because they were:

_____ a. Lost due to destruction (Proof of loss must be attached and claim submitted within 30 days.)

_____ b. Recalled by the Department or returned to the Department.

Date of loss or recall _____

Circumstances of loss: _____

Items Lost or Returned

Revenue Indicator	Number Unused	Tax Rate	Gross Tax	Less 2% disc.	Net Claim
20s stamps					
25s stamps					

☐ Tobacco products returned to manufacturer, destroyed, or tobacco tax overpayment.

Date of return, destruction or overpayment: _____.

(Proof of return or destruction must be attached.)

Reason for claim: _____

Tobacco tax was paid on these products at the rate of _____ %

Gross claim: _____ less 3.5% discount of _____ = Net Claim of \$ _____.

The undersigned states under penalty of perjury, that all the information contained on this form is true and accurate in every particular.

Signature and Title

Date

Subscribed and sworn to before me on this day of _____, 20__.

Mail this form to: Iowa Department of Revenue, PO Box 10472, Des Moines, Iowa 50306-0472

Fed Ex address: Iowa Department of Revenue, 1305 E Walnut, Des Moines, Iowa 50319